

of Commerce, or any bureau or division thereof, may be made available by the Secretary of Commerce to any branch or agency of the Government, the head of which shall have made written request therefor for use in connection with the conduct of the war. The President shall issue regulations with respect to the making available of any such record, schedule, report, return, information or data, and with respect to the use thereof after the same has been made available. No person shall disclose or make use of any individual record, schedule, report, or return, or any information or data contained therein contrary to the terms of such regulations; and any person knowingly and willfully violating this provision shall be guilty of a felony and upon conviction thereof shall be fined not exceeding \$1,000, or be imprisoned not exceeding two years, or both.

SEC. 1403. For purposes of this title the term "person" shall include any individual, partnership, association, business trust, corporation, or any organized group of persons, whether incorporated or not.

Regulations.

Unauthorized disclosures.

Penalty.

"Person."

TITLE XV—TIME LIMIT AND SHORT TITLE

SEC. 1501. Titles I to IX, inclusive, and titles XI and XIV of this Act, and the amendments to existing law made by any such title, shall remain in force only until December 31, 1944, or until such earlier time as the Congress by concurrent resolution, or the President, may designate, and after such amendments cease to be in force any provision of law amended thereby shall be in full force and effect as though this Act had not been enacted; but no court proceedings brought under any such title shall abate by reason of the termination hereunder of such title.

SEC. 1502. This Act may be cited as the "Second War Powers Act, 1942".

Short title.

Approved, March 27, 1942, 3 p. m. Eastern War Time

[CHAPTER 200]

AN ACT

To amend certain provisions of the Internal Revenue Code relating to the production of alcohol.

March 27, 1942
[H. R. 6543]
[Public Law 508]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2883 of the Internal Revenue Code (relating to transfer of spirits at registered distilleries) is amended by adding at the end thereof the following:

"(d) Under regulations to be prescribed by the Commissioner and approved by the Secretary, distilled spirits of any proof may be removed in approved containers, including pipe lines, from any registered distillery (including registered fruit distilleries) or internal revenue bonded warehouse to any other registered distillery (including registered fruit distilleries) or internal revenue bonded warehouse for redistillation and removal as provided in (c): *Provided*, That in case of removals of distilled spirits to any registered distillery (including registered fruit distilleries) for redistillation, the receiving distiller shall undertake to assume liability for the payment of the tax on the spirits from the time they leave the warehouse or distillery, as the case may be: *Provided further*, That any such spirits of one hundred and sixty degrees of proof or greater may be removed without redistillation from any internal revenue bonded warehouse as provided in (c): *Provided further*, That such spirits may be stored in tanks in any internal revenue bonded ware-

Internal Revenue Code, amendments.
53 Stat. 335.
26 U. S. C. § 2883.
Ante, p. 17.

Removal of spirits for redistillation, etc.

Proviso.
Tax liability.

Spirits of 160° of proof or greater.

Storage.

Refunds.

53 Stat. 360.
26 U. S. C. § 3113.

53 Stat. 320, 331.
26 U. S. C. §§ 2836,
2870.
53 Stat. 298, 389.
26 U. S. C. § 2800
(a) (5); Supp. I, § 3250
(f) (1).
Industrial alcohol
plants and ware-
houses.
53 Stat. 357.
26 U. S. C. §§ 3100-
3124.

Provisos.
Tax liability and
liens.

Spirits of 160° of
proof or greater.

53 Stat. 320, 331.
26 U. S. C. §§ 2836,
2870.
55 Stat. 1647.
50 U. S. C., Supp. I,
app., prec. § 1 note.

house: *Provided further*, That taxes on distilled spirits removed under the provisions of this paragraph, either before or after redistillation, if such distilled spirits or any portion thereof are lost shall be remitted or refunded in the same manner and under the same conditions as the tax on alcohol would be remitted or refunded under the provisions of section 3113 of the Internal Revenue Code: *And provided further*, That sections 2836 and 2870 shall not apply to the production and removal, and such sections and sections 2800 (a) (5) and 3250 (f) (1) shall not apply to the redistillation and removal, of such spirits.

“(e) TRANSFER OF SPIRITS FOR REDISTILLATION.—Under regulations to be prescribed by the Commissioner and approved by the Secretary, and subject to the provisions of part II of subchapter C of this chapter, spirits of any proof may, without payment of tax and in bond, be removed in approved containers, including pipe lines, from registered distilleries (including registered fruit distilleries) and internal revenue bonded warehouses to industrial alcohol bonded warehouses and industrial alcohol plants for redistillation and removal for any tax-free purpose, or upon payment of tax for any purpose, authorized by said part II of subchapter C of this chapter: *Provided*, That when the spirits are so withdrawn, the tax liability of the producing distiller and the internal revenue bonded warehouseman, and the liens on the premises of the producing distiller shall cease, and the tax shall be the liability of, and the liens shall be transferred to the warehouse or plant of, the industrial alcohol bonded warehouseman or proprietor of the industrial alcohol plant to whom the spirits are transferred: *And provided further*, That any such spirits of one hundred and sixty degrees of proof or greater, so removed and stored in any alcohol bonded warehouse, may be removed from such warehouse without redistillation for any tax-free purpose, or upon payment of tax for any purpose, so authorized: *And provided further*, That sections 2836 and 2870 shall not apply to the production or removal of spirits of any proof for such redistillation. This subsection and subsection (d) shall cease to be in effect upon the termination of the unlimited national emergency proclaimed by the President on May 27, 1941.”

Approved, March 27, 1942.

[CHAPTER 201]

AN ACT

March 27, 1942
[H. R. 6759]
[Public Law 509]

To amend the Act entitled “An Act to fix the hours of duty of postal employees, and for other purposes”, approved August 14, 1935, as amended, so as to permit payment for overtime for Saturday service in lieu of compensatory time.

Postal Service.
49 Stat. 650.
39 U. S. C. § 832.

Overtime pay for
Saturdays.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the second proviso of the first section of the Act entitled “An Act to fix the hours of duty of postal employees, and for other purposes”, approved August 14, 1935, as amended, is further amended to read as follows: “*Provided further*, That the Postmaster General may, if the exigencies of the service require it, authorize the payment of overtime for Saturdays in lieu of compensatory time, except cleaners, janitors, telephone operators, and elevator conductors paid from the appropriation of the First Assistant Postmaster General, and custodial employees who shall be given compensatory time in lieu of overtime pay within thirty days next succeeding. This amendment shall be in effect only during the present war and for six months thereafter.”

Approved, March 27, 1942.